

Industry Circular



Internal Revenue Service

Alcohol and Tobacco Tax Division
Washington, D.C. 20224

Industry Circular No. 68-14

May 7, 1968

REVISED FORM 2733, MONTHLY REPORT OF BOTTLING PREMISES OPERATIONS

Proprietors of Distilled Spirits Plants
and others concerned:

Purpose. This circular is issued to advise you of the June 1968 revision of Form 2733, Monthly Report of Bottling Premises Operations.

Background. Analysis of Part III of Form 2733 and the statistics involved indicates that some spirits are being reported more than once in a particular column, and that this is generating a certain amount of distortion. We have found this duplicate reporting quite common where spirits are dumped for rerectification (rectification of spirits previously reported as rectified in the United States). To reduce this statistical distortion (it is practically impossible to completely eradicate it), and to clarify and supplement existing instructions on the form, we have revised Form 2733.

Changes (Part III).

1. The "Products Dumped For Rectification" section (currently columns (b) and (c)) has been divided so that spirits dumped for "Original Rectification" will be reported separately from spirits dumped for "Rerectification." Spirits dumped for rectification for the first time in the U.S. (original rectification), as shown on batch or combination dump and batch Forms 122, Bottler's Dump and Batch Record, are to be reported in columns (b) and (c) of Part III as revised. Spirits which have been previously rectified in the U.S., and are again dumped for rectification (or in this case rerectification) on batch or combination dump and batch Forms 122, are to be reported in columns (d) and (e). Both originally rectified and rerectified spirits will be reported in column (f), "Products Rectified".

2. Some of the instructions have been revised to make it clear that "Total Products Bottled", columns (h) and (i), should include packaged items at line 15 only, and that all imported spirits (rectified included) which are not rectified in the U.S. are to be considered for reporting purposes as "unrectified" and included in column (h).

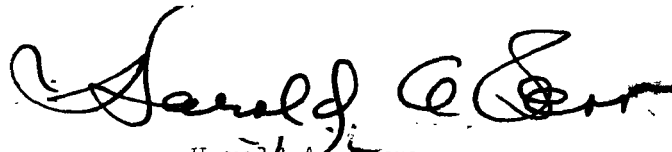
3. A new footnote (Footnote 4) has been added to point out that bottled spirits dumped for rebottling without rectification will not be reported in column (g), "Products Dumped For Bottling Without Rectification". Another new

footnote (Footnote 5) explains that gin and vodka produced on bonded premises are to be considered unrectified products; whereas gin and vodka produced on bottling premises, tax exempt or not, and other rectified tax exempt products are to be considered rectified products.

4. Space for entering decimals has been deleted from all columns of Part III. Only whole gallons are to be reported in this part.

Distribution and use of revised form. Your Assistant Regional Commissioner will furnish you with an initial supply of the June 1968 revision of Form 2733 as soon as they become available. The report for July 1968 is to be submitted on the revised form. All unused Forms 2733 bearing revision dates earlier than June 1968, are to be destroyed.

Inquiries. Inquiries concerning this circular should refer to its number, and should be addressed to your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

A handwritten signature in dark ink, appearing to read "Harold A. Serr". The signature is fluid and cursive, with a large initial "H" and a stylized "Serr".

Harold A. Serr
Director, Alcohol and Tobacco Tax Division